



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Myra Nichols  
DOCKET NO.: 07-23960.001-R-1  
PARCEL NO.: 09-36-101-043-0000

The parties of record before the Property Tax Appeal Board are Myra Nichols, the appellant(s), by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$9,792  
**IMPR.:** \$64,575  
**TOTAL:** \$74,367

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 7,650 square foot parcel of land improved with an 81-year old, two-story, frame and masonry, single-family dwelling containing 2,727 square feet of living area, one bath, a partial unfinished basement, one fireplace, and a two-car garage. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of three properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry or stucco, single-family dwellings with two and one-half or three and one-half baths, full unfinished basements, and one or two fireplaces for two of the properties. The properties range: in age from 62 to 94 years; in size from 3,096 to 3,329 square feet of living area; and in improvement assessments from \$11.86 to \$22.13 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$64,575 or \$23.68 per square foot of living area was disclosed. In

support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable with one of the properties located on the same block as the subject. The properties are described as two-story, frame and masonry, single-family dwellings with between one and one-half and two and one-half baths, a full finished or unfinished basement, and one or two fireplaces. The properties range: in age from 67 to 82 years; in size from 2,355 to 2,596 square feet of living area; and in improvement assessments from \$24.05 to \$26.29 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant stated that three of the board of review's comparables are located miles from the subject and in different sub-areas. In addition, the appellant stated that the board of review's comparables are superior to the subject regarding amenities and other improvements but provided no further evidence.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the PTAB finds the appellant has not met this burden.

The parties presented a total of seven properties suggested as comparable to the subject. The PTAB finds the board of review's comparables #1, #3, and #4 and the appellant's comparables #1 most similar to the subject in size, design, construction, and location. The properties are described as two-story, masonry or frame and masonry, single-family dwellings with between one and one-half and three and one-half baths, one or two fireplaces, and a full unfinished basement. The properties range: in age from 67 to 84 years; in size from 2,404 to 3,096 square feet of living area; and in improvement assessments from \$22.13 to \$25.00 per square foot of living area. In comparison, the subject's improvement assessment of \$23.68 per square foot of living area is within the range of these comparables. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: July 20, 2012

*Allen Castrovillari*

Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.